

331.422 County property tax levies.

Subject to [this section](#) and [sections 331.423 through 331.426](#) or as otherwise provided by state law, the board of each county shall certify property taxes annually at its March session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.
2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.
3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.
4. Other taxes shall be levied as provided by state law.

[83 Acts, ch 123, §6, 209](#)

Referred to in [§331.421](#)